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STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

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AN 2004(1)

ANNOUNCEMENT

**Information for Married Individuals Who Are Both Employed
and Are Filing a Joint Connecticut Income Tax Return**

Purpose: This Announcement alerts married individuals who are both employed and are filing a joint Connecticut income tax return that it may be necessary to increase or decrease the amount of Connecticut income tax withheld from one spouse's wage income to avoid underwithholding or overwithholding that may result when both incomes are combined.

When to Use the Supplemental Table to Adjust Your Withholding: If you and your spouse are both employed, intend to file a joint Connecticut income tax return, and select Withholding Code "A" on **Form CT-W4, Employee's Withholding Certificate**, the amount of Connecticut income tax withheld from one spouse's wages may need to be adjusted. Although the Connecticut withholding tables provide the accurate amount of Connecticut withholding for each spouse's own wage income, when a joint Connecticut income tax return is filed, the application of the personal exemption and credit is based upon the combined income of both spouses. Therefore, the amount of combined withholding, as determined by the tables, may not be enough to cover the total Connecticut income tax liability. If you do not have enough Connecticut income tax withheld throughout the year, you may be required to make estimated Connecticut income tax payments and will be subject to interest if insufficient estimated tax payments are made.

To minimize this problem, use the *Supplemental Table for Married Couples Filing Jointly* to help you adjust your withholding. This table is included as part of **Form CT-W4**, which is available from your employer.

How to Use the Supplemental Table: Follow the instructions to **Form CT-W4** to determine if you need to increase or decrease the amount of Connecticut income tax that would otherwise be withheld. If you need to make a change, complete a new **Form CT-W4** and give it to your employer as soon as possible.

Form CT-W4 is a four-page publication. The *Supplemental Table* is found on Pages 3 and 4.

Another Method to Help You Adjust Your Connecticut Withholding: The supplemental table is a quick and easy tool to help you adjust your Connecticut withholding, but the results may not match your required withholding exactly. For example, if you or your spouse, or both, have non-wage income (such as income from a sole proprietorship, partnership, trust or estate, S corporation, interest, dividends, capital gains, pension, annuity, or gambling winnings), you should take this other income into account when adjusting your withholding. For a precise method of determining your withholding, see **Informational Publication 2004(1), Is My Connecticut Withholding Correct?**

Effect on Other Documents: **Announcement 2000(4), Information About Supplemental Withholding Table for Married Individuals Filing Jointly Who Both Earn Wage Income**, is modified and superseded and may not be relied upon after the date of this Announcement.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
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Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use ***Fast-File*** to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at **www.ct.gov/DRS** and click on ***File Returns On-Line*** or call 860-947-1988.
- **For resident income tax returns:** Use ***WebFile*** to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on ***File Returns On-Line***.